



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 549-2S

CONVERSION DATE: July 1, 1998

EXCISE TAX BULLETINS CANCELLED 12/31/97

This is a supplement to the second revision of Excise Tax Bulletin (ETB) 549 and identifies a number of ETBs cancelled on December 31, 1997. The second revision of ETB 549, revised on September 30, 1994, and the first supplement to ETB 549, issued January 31, 1996, should not be discarded. This is a supplement only and does not replace either of these two documents. This supplement should be filed with ETB 549. ETB 547 and ETB 549, and the supplements to ETB 549, provide a history of all of the bulletins which have been cancelled.

ETB Number	Title	Reason For Cancellation
ETB 45.16.179 (Issued 7/8/66)	Load factor charges and the public utility tax	This information is currently provided in WAC 458-20-179 (Public utility tax).
ETB 102.16.179 (Issued 7/29/66)	Water distribution and the retirement of water revenue bonds	This information is currently provided in WAC 458-20-179 (Public utility tax).
ETB 104.16.179 (Issued 7/29/66)	Lease of a water system remains taxable as a public utility	This information is currently provided in WAC 458-20-179 (Public utility tax).
ETB 113.04.202 (Issued 8/5/66)	Requirements for pool purchase exemption	This information is currently provided in WAC 458-20-202 (Pool purchases).

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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ETB 176.16.179 (Issued 8/26/66)	Water distribution business and public utility tax	This information is currently provided in WAC 458-20-179 (Public utility tax).
ETB 191.04.195 (Issued 8/26/66)	Buyer=s remedies for seller=s separate inclusion of business and occupation tax in selling price	The information provided by this ETB is incorrect.
ETB 272.08.195 (Issued 9/30/66)	Federal excise tax on tires	This information is currently provided in WAC 458-20-195 (Taxes, deductibility).
ETB 273.08.195 (Issued 9/30/66)	Federal cabaret and city admissions taxes	This information is currently provided in WAC 458-20-195 (Taxes, deductibility).
ETB 274.08.195 (Issued 9/30/66)	City tax on fuel oil distributors	This information is currently provided in WAC 458-20-195 (Taxes, deductibility).
ETB 390.08.145 (Issued 6/19/70)	Businesses operating within local sales tax jurisdiction using outside facilities	This information is provided WAC 458-20-145 (Local sales and use tax).
ETB 399.04.137 (Issued 7/3/70)	Charges for out-of-state installation services	This information is currently provided in other WACs adopted by the Department, primarily WAC 458-20-136(Manufacturing, processing for hire, fabricating). It is an ancillary document to WAC 458-20-137(Articles manufactured and installed), which the Department is proposing for expedited repeal.
ETB 438.04.08.195 (Issued 9/7/71)	Ten percent import surcharge	This information is currently provided in WAC 458-20-195 (Taxes, deductibility).
ETB 534.04.16.250/179 (Issued 9/3/86)	Taxability of refuse collection and related refuse services--retroactivity	The information provided by this ETB is no longer needed because it does not apply to any time-period within the statute of limitations.